## CLAIMS

- 1. An impact absorbing device of a vehicle comprising a cylindrical body which has stepped parts and whose diameter gradually changes in an axial direction, wherein said stepped parts are spirally formed around an axis of said cylindrical body.
- 2. An impact absorbing device of a vehicle, as claimed in Claim 1, wherein said stepped parts are configured of a continuous face having an angle of inclination to said axis.
- 3. An impact absorbing device of a vehicle, as claimed in Claim 1, wherein the sectional shape of said stepped parts containing said axis is formed in a folded U shape.